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[Signature]
 Guy Yonay Reg. No. 52,388

Regarding the following Application:

Applicant(S): YELLIN, Daniel et al. Examiner: WANG, TED M

Serial No./ Patent No.: 10/632,843 Group Art Unit: 2611

Filed/Issued Date: August 4, 2003 Attorney Docket No.: P-2654-US1

Title: A CHANNEL ESTIMATOR

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| 1. <input type="checkbox"/> Provisional Cover Sheet | 9. <input type="checkbox"/> Response to Notice to File Missing Parts |
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| 5. <input type="checkbox"/> Patent Application Under 35 USC 111(a) | 13. <input type="checkbox"/> Preliminary Amendment |
| <input type="checkbox"/> Provisional Patent Application Under 35 USC 111(b) | 14. <input checked="" type="checkbox"/> Response to Office Action
dated <u>September 27, 2006</u> |
| <input type="checkbox"/> Transmittal Sheet for Entering National Phase
Containing:
____ Pages of Specification
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____ Page of Abstract
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DEC 26 2006**Attorney Docket No.: P-2654-US1****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant(s): YELLIN, Daniel et al. Examiner: WANG, TED M
Serial No.: 10/632,843 Group Art Unit: 2611
Filed: August 4, 2003
Title: A CHANNEL ESTIMATOR

RESPONSE

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Sir:

This Amendment/communication is filed in response to the Office Action dated September 27, 2006 issued by the United States Patent and Trademark Office in connection with the above-identified Application. A response to the September 27, 2006 Office Action is due December 27, 2006. Accordingly, this Amendment is being timely filed.

Kindly consider the following remarks

Remarks begin on page 2 of this paper.